IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF OHIO WESTERN DIVISION AT DAYTON

UNITED STATES OF AMERICA, : Case No. 3:08-cr-175

:

Plaintiff, : Judge Thomas M. Rose

:

v. :

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JEREMY E. LEWIS,

.

Defendant. :

ENTRY AND ORDER OVERRULING OBJECTIONS (DOC. 283), ADOPTING REPORT AND RECOMMENDATIONS (DOC. 281) AND DENYING DEFENDANT'S MOTION TO AMEND RULE 60(B)(4) LACK OF SUBJECT MATTER JURISDICTION MOTION (DOC. 278)

This case is before the Court on the Objections (Doc. 283) filed by Defendant Jeremy E. Lewis ("Defendant") to the Magistrate Judge's Report and Recommendations ("Report") (Doc. 281). In the Report, Magistrate Judge Michael R. Merz recommended that the Court deny Defendant's Motion to Amend Rule 60(b)(4) Lack of Subject Matter Jurisdiction Motion (Doc. 278). Defendant filed Objections to the Report, which is now ripe for review.

As required by 28 U.S.C. § 636(b) and Federal Rule of Civil Procedure 72(b), the Court has made a *de novo* review of the record in this case. Upon said review, the Court finds that the Objections (Docs. 283) filed by Defendant are not well-taken and are hereby **OVERRULED**. The Court **ADOPTS** the Report (Doc. 281) in its entirety and therefore **DENIES** Defendant's Motion to Amend Rule 60(b)(4) Lack of Subject Matter

Jurisdiction Motion (Doc. 278). Because reasonable jurists would not disagree with this conclusion, the Court denies Defendant a certificate of appealability and certifies to the Sixth Circuit that any appeal would be objectively frivolous and therefore should not be permitted to proceed in forma pauperis.

DONE and **ORDERED** in Dayton, Ohio, this Wednesday, January 3, 2018.

s/Thomas M. Rose

THOMAS M. ROSE UNITED STATES DISTRICT JUDGE